

Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address  SAM S. LESLIE, CPA 1130 S. Flower Street Suite 312 Los Angeles, CA 90015 Telephone: 323/987-5780 Facsimile: 323/987-5763 Email: trustee@trusteeleslie.com  Chapter 11 Trustee  <input checked="" type="checkbox"/> <i>Movant(s) appearing without an attorney</i> <input type="checkbox"/> <i>Attorney for Movant(s)</i>	FOR COURT USE ONLY
<b>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - LOS ANGELES DIVISION</b>	
In re: COLDWATER DEVELOPMENT LLC, a California limited liability company,  Debtor and Debtor-in-Possession.	CASE NO.: 2:21-bk-10335-BB CHAPTER: 11
In re  LYDDA LUD, LLC, a California limited liability company,  Debtor and Debtor-in-Possession.	<b>DECLARATION THAT NO PARTY REQUESTED A HEARING ON MOTION  LBR 9013-1(o)(3)</b>
	[No Hearing Required]

1. I am the ☒ Movant(s) or ☐ attorney for Movant(s) or ☐ employed by attorney for Movant(s).
2. On (date): 01/12/2022 Movant(s) filed a motion or application (Motion) entitled: Trustee's Application to Employ LEA Accountancy, LLP as Accountant
3. A copy of the Motion and notice of motion is attached to this declaration.
4. On (date): 01/12/2022 Movant(s), served a copy of ☒ the notice of motion or ☐ the Motion and notice of motion on required parties using the method(s) identified on the Proof of Service of the notice of motion.
5. Pursuant to LBR 9013-1(o), the notice of motion provides that the deadline to file and serve a written response and request for a hearing is 14 days after the date of service of the notice of motion, plus 3 additional days if served by mail, or pursuant to F.R.Civ.P. 5(b)(2)(D) or (F).
6. More than 17 days have passed after Movant(s) served the notice of motion.
7. I checked the docket for this bankruptcy case and/or adversary proceeding, and no response and request for hearing was timely filed.
8. No response and request for hearing was timely served on Movant(s) via Notice of Electronic Filing, or at the street address, email address, or facsimile number specified in the notice of motion.

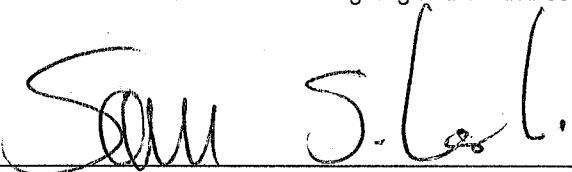
This form is mandatory. It has been approved for use in the United States Bankruptcy Court for the Central District of California.

9. Based on the foregoing, and pursuant to LBR 9013-1(o), a hearing is not required.

Movant(s) requests that the court grant the motion and enter an order without a hearing.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Date: 02/02/2022

  
Signature

Sam S. Leslie  
Printed name

SAM S. LESLIE, CPA  
1130 South Flower Street  
Suite 312  
Los Angeles, CA 90015  
Telephone: (323) 987-5780  
Facsimile: (323) 987-5763  
Email: trustee@trusteeleslie.com

Chapter 11 Trustee

UNITED STATES BANKRUPTCY COURT

CENTRAL DISTRICT OF CALIFORNIA

LOS ANGELES DIVISION

In re	)	Case No. 2:21-bk-10335-BB
	)	[Chapter 11]
COLDWATER DEVELOPMENT LLC, a	)	
California limited liability	)	[Jointly Administered with
company,	)	Case No. 2:21-bk-10336-BB]
	)	
Debtor and Debtor-in-Possession.)	)	TRUSTEE'S APPLICATION TO
	)	EMPLOY LEA ACCOUNTANCY, LLP
	)	AS ACCOUNTANT; DECLARATIONS
In re	)	OF SAM S. LESLIE AND MARIANNA
	)	FALCO IN SUPPORT THEREOF
LYDDA LUD, LLC, a California	)	
limited liability company,	)	[No Hearing Unless Requested;
	)	Local Bankruptcy Rule 2014-1]
Debtor and Debtor-in-Possession.)	)	
	)	

[X] Affects both Debtors.	)
[ ] Affects Coldwater	)
Development, LLC only.	)
[ ] Affects Lydda Lud, LLC only.)	)

Debtor and Debtor-in-Possession.)

Sam S. Leslie, the duly appointed and acting Chapter 11 Trustee ("Trustee" or "Applicant") of the bankruptcy estates ("Estates") of Coldwater Development, LLC and Lydda Lud, LLC (collectively, the "Debtors"), respectfully represents:

1 1. Debtors filed for relief under Chapter 11 of the United  
2 States Bankruptcy Code on January 15, 2021.

3 2. Pursuant to a Motion brought by the United States  
4 Trustee, Sam S. Leslie was appointed as the Chapter 11 Trustee by  
5 the United States Trustee on December 7, 2021. The Court  
6 approved the appointment pursuant to Order entered December 7,  
7 2021 and Trustee filed his acceptance of such appointment.

8 3. Trustee requires an accountant to assist him in the  
9 accounting matters and tax preparation aspects of the administra-  
10 tion of the Estates, to advise Trustee of any tax consequences  
11 derived from liquidation of the Estates assets and to assist in  
12 any other accounting or tax matters as may arise in connection  
13 with the administration of the Estates.

14 4. For all the foregoing and all other necessary and  
15 proper purposes, Trustee desires to retain LEA Accountancy, LLP  
16 ("LEA"), in which he is a partner, as his accountant. This  
17 arrangement will enable Trustee to work closely with the assigned  
18 accountant regarding these necessary services and, therefore,  
19 Trustee believes the employment of LEA will result in lower fees  
20 for these required professional services. Thus, LEA's employ-  
21 ment is in the best interest of the Estates and their creditors.  
22 (No time will be billed by LEA for Trustee's services.) Trustee  
23 is requesting that LEA's employment be effective as of the date  
24 services were first requested, December 11, 2021. LEA's resume  
25 highlighting the qualifications of the professionals that may  
26 work on this case is attached to the Declaration of Marianna  
27 Falco as Exhibit A and incorporated herein by this reference.  
28 LEA's services may include:

1 (a) review of the Debtors' prior tax returns, petition  
2 and Estates' documents related to the liquidation of the Estates'  
3 assets and the transactions attendant thereto;

4 (b) recover and/or reconstruct the Debtors' accounting  
5 records, if necessary;

6 (c) review and analysis of the Estates' financial  
7 transactions; reconciliation of the Debtors' books and records  
8 and preparation of financial projections and analysis of any  
9 disclosure statement and plan and any subsequent amendments;

10 (d) review and analysis of the Estates' financial  
11 transactions to determine the appropriate (and most beneficial to  
12 the Estates) treatment for tax purposes, including capital gains  
13 calculations, consideration of tax attributes inherited from the  
14 Debtors and other tax considerations;

15 (e) assist the Trustee in the preparation and filing  
16 of the required Federal and California individual and fiduciary  
17 tax returns to reflect the transactions of the Estates and  
18 liquidation of its assets;

19 (f) communicate with taxing authorities on behalf of  
20 the Trustee and/or Estates;

21 (g) obtain the required tax clearance for the Estates'  
22 tax returns; and

23 (h) perform any other financial analysis, investi-  
24 gation, general and/or forensic accounting services and address  
25 any other tax matters which may be required by the Trustee to  
26 properly administer the Estates and maintain tax compliance.

27 5. Trustee proposes that LEA be employed pursuant to 11  
28 U.S.C. § 327(a) and compensated pursuant to 11 U.S.C. § 330(a)

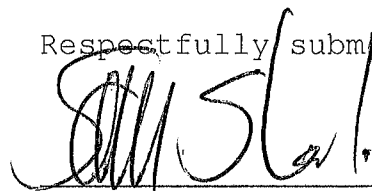
1 on an hourly basis with reasonable fees to be approved by  
2 application to the Court after proper notice and hearing. The  
3 only source of payment of compensation to LEA will be from the  
4 Estates. No retainer or other payment has been made or is  
5 requested and, apart from this Application and subsequent order,  
6 there will be no other written or separate agreement for  
7 employment. A schedule of the fees customarily charged by LEA to  
8 all of its clients is attached to the Declaration of Marianna  
9 Falco as Exhibit B and incorporated herein by this reference.

10 6. To the best of Trustee's knowledge, and as set forth  
11 in the Declaration of Marianna Falco, CPA, LEA, the approval of  
12 whose employment is requested, is a "disinterested person"  
13 as required by the Bankruptcy Code. See also, "Statement of  
14 Disinterestedness for Employment of Professional Person Under  
15 F.R.B.P. 2014" attached to the Declaration of Marianna Falco as  
16 Exhibit C and incorporated herein by this reference.

17 7. Notice of the Application as required by Local Bank-  
18 ruptcy Rule 2014-1(b)(2)(A), has been provided to interested  
19 parties. A true and correct copy of such Notice is attached  
20 to the Declaration of Marianna Falco as Exhibit D and  
21 incorporated herein by this reference.

22 WHEREFORE, Trustee respectfully requests that this Court  
23 enter an Order authorizing the employment of LEA Accountancy,  
24 LLP, to render services as described herein.

25 Respectfully submitted,

26 

27 Dated: January 11, 2022

28 Sam S. Leslie, Chapter 11 Trustee

**DECLARATION OF SAM S. LESLIE**

I, Sam S. Leslie, declare:

1. I am the duly appointed, qualified and acting Chapter 11 Trustee for the estates of the bankruptcy estates ("Estates") of Coldwater Development, LLC and Lydda Lud, LLC (collectively, the "Debtors") by virtue of my appointment on December 7, 2021, and my acceptance of such appointment.

2. I have prepared the foregoing Application and the facts set forth therein are true and correct. If called as a witness I could and would competently testify thereto.

3. In my best judgment in my capacity as Chapter 11 Trustee, and for all the reasons set forth in the accompanying Application which are incorporated herein by this reference, I believe that I require an accountant to assist me with the accounting and tax matters related to the administration of this Estates, to advise me of any tax consequences derived from the liquidation of the Estates assets and to prepare the Estates' required Federal and California income tax returns to reflect the liquidation of its assets.

4. I have selected LEA Accountancy, LLP ("LEA"), in which I am a partner, to be my accountant for the Estates. This arrangement will enable me to work closely with the assigned accountant regarding these necessary professional services and, therefore, I believe the employment of LEA will result in lower fees for the Estates. Thus, LEA's employment is in the best interests of the Estates and its creditors. I am requesting that LEA's employment be effective as of the date services were first requested, December 11, 2021. (LEA's resume highlighting

1 the qualifications of the professionals that may work on this  
2 case is attached to the Declaration of Marianna Falco as Exhibit  
3 A and incorporated herein by this reference.)

4 5. I propose that LEA will be employed pursuant to 11  
5 U.S.C. § 327(a) and seek compensation pursuant to 11 U.S.C.  
6 § 330(a). LEA will bill the Estates on an hourly basis for its  
7 services with reasonable fees to be approved by the Court after  
8 proper notice and hearing. No time will be billed by LEA for  
9 my services. A schedule of the fees customarily charged by LEA  
10 to all of its clients is attached to the Declaration of Marianna  
11 Falco as Exhibit B and incorporated herein by this reference.  
12 The only source of compensation to LEA will be from the Estates.  
13 No retainer or other payment has been made or is requested and,  
14 apart from the Application and subsequent order, there will be no  
15 other written or separate agreement for employment.

16 6. To the best of my knowledge, and as set forth in the  
17 Declaration of Marianna Falco, CPA, LEA, the approval of whose  
18 employment is requested, is a "disinterested person" as  
19 required by the Bankruptcy Code. See also, the Statement of  
20 Disinterestedness for Employment of Professional Person Under  
21 F.R.B.P. 2014 attached to the Declaration of Marianna Falco as  
22 Exhibit C and incorporated herein by this reference.

23 7. I have provided interested parties with notice of the  
24 Application as required by Local Bankruptcy Rule 2014-1(b)(2)(A).  
25 A true and correct copy of such Notice is attached to the

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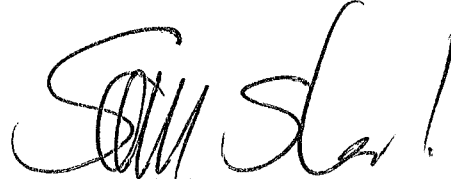
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1 Declaration of Marianna Falco as Exhibit D and incorporated  
2 herein by this reference.

3 I declare under penalty of perjury under the laws of the  
4 United States of America that the above is true and correct.

5 Executed this 11<sup>th</sup> day of January 2022, at Los Angeles,  
6 California.

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Sam S. Leslie

DECLARATION OF MARIANNA FALCO

I, Marianna Falco, declare:

1. I am a certified public accountant and the tax manager and bankruptcy coordinator at LEA Accountancy, LLP ("LEA") the firm that Sam S. Leslie, the Chapter 11 Trustee ("Trustee") of the bankruptcy estates ("Estates") of Coldwater Development, LLC and Lydda Lud, LLC (collectively, the "Debtors", proposes to employ as accountant. Trustee and LEA are requesting that LEA's employment be effective as of the date services were first requested, December 11, 2021.

2. I have reviewed the file and discussed the case with the Trustee and have determined that the professional services to be provided to the Estates may include the following:

(a) review of the Debtors' prior tax returns, petition and Estates documents related to the liquidation of the Estates' assets and the transactions attendant thereto;

(b) recover and/or reconstruct the Debtors' accounting records, if necessary;

(c) review and analysis of the Estates' financial transactions; reconciliation of the Debtors' books and records and preparation of financial projections and analysis of any disclosure statement and plan and any subsequent amendments;

(d) review and analysis of the Estates' financial transactions to determine the appropriate (and most beneficial to the Estates) treatment for tax purposes, including capital gains calculations, consideration of tax attributes inherited from the Debtors and other tax considerations;

///

1 (e) assist the Trustee in the preparation and filing  
2 of the required Federal and California individual and fiduciary  
3 tax returns to reflect the transactions of the Estates and  
4 liquidation of its assets;

5 (f) communicate with taxing authorities on behalf of  
6 the Trustee and/or Estates;

7 (g) obtain the required tax clearance for the Estates'  
8 tax returns; and

9 (h) perform any other financial analysis, investi-  
10 gation, general and/or forensic accounting services and address  
11 any other tax matters which may be required by the Trustee to  
12 properly administer the Estates and maintain tax compliance.

13 3. LEA's resume highlighting the qualifications of the  
14 professionals that may work on this case is attached hereto as  
15 Exhibit A and incorporated herein by this reference.

16 4. LEA will bill the Estates on an hourly basis for its  
17 services with reasonable fees to be approved by the Court after  
18 proper notice and hearing. A schedule of LEA's fees regularly  
19 charged to all of its clients is attached hereto as Exhibit B and  
20 incorporated herein by this reference.

21 5. As set forth in the Statement of Disinterestedness for  
22 Employment of Professional Person Under F.R.B.P. 2014 attached  
23 hereto as Exhibit C and incorporated herein by this reference,  
24 neither LEA nor I have an interest adverse to the Estates or its  
25 creditors, and are disinterested in the outcome of this case,  
26 except that the LEA will exert its best efforts to assure the  
27 highest and best results to the Estates in connection with our  
28 services.

1           6.    LEA is familiar with the Bankruptcy Code, the  
2 Bankruptcy Rules and the Local Bankruptcy Rules and shall comply  
3 with them.

4           7.    Notice of the Application as required by Local  
5 Bankruptcy Rule 2014-1(b)(2)(A), has been provided to interested  
6 parties. A true and correct copy of such Notice is attached  
7 hereto as Exhibit D and incorporated herein by this reference.

8           I declare under penalty of perjury under the laws of the  
9 United States of America that the above is true and correct.

10           Executed this 11<sup>th</sup> day of January 2022, at Orange County  
11 California.

12  
13   
14 Marianna Falco

**EXHIBIT A**

# LEA Accountancy, LLP

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1130 South Flower Street  
Suite 312  
Los Angeles, California 90015  
T: 323-987-5780 F: 323-987-5763

LEA Accountancy's professional staff is highly trained group of individuals who are dedicated in providing bankruptcy trustees with excellent financial analysis and tax planning and preparation services. With the expertise he has honed since 1983, Sam S. Leslie, Managing Partner, provides both hands on services and supervises a staff that is experienced in federal and state tax law, the bankruptcy code and their application to the bankruptcy estate. This experience assures the trustee that the estate is tax compliant and results in lower costs for these necessary services.

## Services Offered:

- Financial Analysis and Tax Planning
- Asset Analysis
- Federal, State Income and Payroll Returns
- Bankruptcy Estate Tax Filing
- Delinquent Returns
- Accounting Reconstruction
- Preference Review and Analysis
- ERISA Plan Termination
- State Board of Equalization Sales Tax

## Client Base:

Bankruptcy Trustees, Partnerships, Sub-Chapter S Corporations, Limited Liability Companies, other closely held businesses and high net worth individuals.

## Bankruptcy

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After practicing for 8 years, LEA Accountancy diversified to provide tax and accounting services to bankruptcy trustees. LEA Accountancy is well-versed in the peculiarities of the Internal Revenue Code and its application to Chapter 7 and Chapter 11 proceedings. The firm's extensive knowledge of bankruptcy estate tax filing requirements and related procedures assure trustees of a "prompt" determination from the IRS. LEA Accountancy provides specialized attention to indentifying potential federal and state tax refunds, net operating loss carryforwards and/or carrybacks, tax

basis issues and asset recovery. This focus assists the trustee in maximizing recovery of monies to the bankruptcy estate while at all times focusing on the estate closing process.

With LEA trustees rely on a team of seasoned professionals who address in detail each and every compliance and tax preparation concerns. LEA's advice includes analyzing the complexities of payroll tax and sales tax issues, as well as pre-petition delinquent returns. Boxes of "meaningless paper" are organized into financial statements that often result in recoverable assets that may not have been disclosed in the bankruptcy petition and schedules. In short, LEA strives to ensure that the best possible results are achieved for the bankruptcy estate with the least amount of complication for the trustee.

LEA staff members possess a broad array of accounting experience that allows them to address complex corporate, partnership and limited liability company tax issues, as well as consolidated multi-state returns and layered partnerships.

### **Professional Staff**

#### **Marianna Falco, CPA, CFE** **Tax Manager & Bankruptcy Coordinator**

Ms. Falco has been associated with LEA Accountancy since 2017. Prior to joining LEA Accountancy, Ms. Falco was a Tax & Compliance Manager for an International Medical Device organization. She has focused her tax work on compliance, international and cross border tax issues. She has been a practicing Fraud Examiner for 10 years conducting fraud examinations for Home Owners Associations and Partnerships.

Ms. Falco has a B.S. in Business Management and an MBA with a special emphasis in Accountancy.

#### **Terry Fussell, CPA** **Senior Tax Specialist**

Mr. Fussell joined the professional staff of LEA Accountancy in 2004 and manages a client base consisting of insolvency, high net-worth individuals and their closely held businesses. Prior to joining LEA, he worked as a Senior Accountant at Martin Werbelow, LLP, and a Pasadena, California public accounting firm concentrating on estate and gift tax clients. During a twenty-year career based on providing tax as well as business advisory services, Mr. Fussell has served as CFO/sat on the board of

directors at Nutripeak.com, Inc., a Los Angeles based sports nutrition retailer and was CFO at JLS Technology Staffing Inc in Atlanta, Georgia. Mr. Fussell launched his career in 1991 as Senior Associate/Controller at Frazier & Deeter, LLC, one of Atlanta's top five CPA firms.

In addition to working with LEA Accountancy, in 2010 Mr. Fussell formed The Fussell Group, LLC, a business advisory firm.

Mr. Fussell graduated from Georgia State University (Atlanta, Georgia) with a Bachelor of Science in Finance in 1990.

**Thomas A. Engell, CPA, MST**  
**Special Projects Consultant**

Mr. Engell joined the professional staff of LEA Accountancy in 2000 and is currently working as a Special Projects Consultant. During his 27-year career in accounting and financial services, Mr. Engell acquired work experience both in the United States and Canada. In 1990, he founded Engell & Associates, CGA, a full-service accounting firm located in Ontario, Canada. He launched his career in 1984 as a Senior Accountant at Brownlow, Thompson & McKay, and CGA.

In addition, Mr. Engell is a co-author of AccPac, a computer-applied accounting software. He has been a member of the board of directors of several Canadian-based financial and insurance companies, was an Accounting, Taxation and Finance professor at Fanshawe College (Woodstock, Ontario), has served as a business advisor to local government, and was partner and active in as in the management of the print magazine with Mr. Leslie.

In addition to working with LEA Accountancy, in 2011 Mr. Engell formed The Rocher Group, LLC, a business advisory firm.

Mr. Engell graduated from Mohawk College (Ontario, Canada) in 1984, Accountancy Department. Mr. Engell has received his Masters in Taxation from Taft University.

**Lori J. Ensley**  
**Forensic Accountant & Special Projects Manager**

Ms. Ensley's experience includes nine years of accounting experience as a staff accountant, cost analyst, and controller for various companies; three years as director of operations for a manufacturing and advertising firm; and twenty-two years as a financial/turnaround management consultant with Robert F. Bicher & Associates. Ms.



Ensley has overseen a variety of business operations including, but not limited to, manufacturing, retail, medical practices, advertising, real estate, mortgage, and service businesses. In addition, Ms. Ensley has assisted numerous Chapter 11 Debtors with United States Trustee Compliance Requirements and provided agent services for Chapter 11 and 7 Trustees in Southern California.

Ms. Ensley graduated from the University of California Los Angeles in 1983 with a Bachelor of Arts in English and minor in Economics.

**Aaron Robson**  
**Senior Accountant**

Mr. Robson joined the professional staff at LEA Accountancy's predecessor, Leslie Accountancy, in 1997 as a staff accountant. In 2011 Mr. Robson joined the staff of The Rocher Group as an Accountant, Operations and Client Relationships Manager. In 2017 he has returned to the fold of LEA Accountancy as a Senior Accountant. With two decades of experience in the accounting field his primary services have included forensic accounting, income tax preparation and QuickBooks management.

Mr. Robson graduated with a B.S. in Business Administration with an Emphasis in Accounting and Finance from the University of Colorado, Boulder in 1992.

**Robert F. Bicher, III**  
**Forensic Accountant & Special Projects Manager**

Mr. Bicher's experience includes three years as a financial consultant for investment management firms; five years as a full-time faculty member at California State University San Bernardino, teaching graduate and undergraduate finance and marketing; four years with the Office of the United States Trustee as Senior Bankruptcy Analyst, administering over 3,000 Chapter 11 cases; and twenty-five years performing financial consulting and turnaround management as Interim CEO/President, Liquidating Agent, Disbursing Agent, Claims Agent/Administrator and Court ordered Examiner for financially distressed companies, Trustees, Receivers, and Chapter 11 Debtors. Mr. Bicher has directly managed and controlled various types of operations including, but not limited to, manufacturing, retail, medical practices, advertising, real estate, mortgage, and service businesses.

Mr. Bicher graduated Phi Beta Kappa with High Honors in 1975 from the University of California Riverside with a Bachelor of Science of Administrative Sciences, specializing in finance and accounting, and from the Graduate School of Administration (now known as the Graduate School of Management) of the University of California Riverside in 1978 with a Masters of Administration in Business Administration, specializing in finance.

**Austin Martin**  
**Bankruptcy Accountant**

Mr. Martin's professional experience includes three years as an accountant and accounting manager primarily performing audits and compilations, as well as financial statement and income tax preparation for a wide range of business entities with a focus on non-profit and exempt organizations. Additionally, Mr. Martin has three years of experience assisting with forensic accounting analysis and several years of experience with small business/nonprofit organization and management. Mr. Martin graduated with a B.S. in Business Administration with an Emphasis in Accounting from the University of Arizona, Eller College of Management in May 2018.

**Craig D. Aron, J.D.**  
**Bankruptcy Specialist**

Mr. Aron's experience includes eighteen years as bankruptcy clerk and trustee administrator with the Law Offices of Alberta P. Stahl. He has assisted trustees and professionals in the administration of numerous personal and corporate bankruptcy cases. He is well versed in procedural aspects of liquidating assets and claims analysis. He has overseen the liquidation of corporations, small businesses, real estate, seizure of residuals and resolved smaller bankruptcy cases to bring a good distribution to creditors.

Mr. Aron graduated from Thomas Jefferson School of Law in 2015. He also graduated from Mount Saint Mary's College with a Bachelor of Arts in History in 2007.

**Thomas Ballou**  
**Partner, Business Manager**

Mr. Ballou joined LEA Accountancy in 1983 and is responsible for the oversight of all aspects of business management and operations. Prior to joining the firm, he held professional service positions at Liberty Securities and Pharmavite Manufacturers, both located in Los Angeles, California.

Mr. Ballou graduated with a B.S. in Computer Science from Coleman College, San Diego in 1983.

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**When you select LEA Accountancy, LLP as your Certified Public Accountants, you partner with an organization dedicated to operating at the highest level of professionalism; a firm that takes great pride in providing the best in customer service.**

**EXHIBIT B**

**LEA Accountancy, LLP  
Professional Rate Summary**

<u>Professional</u>	<u>Rate</u>
TERRY R. FUSSELL Senior Tax Specialist	\$ 395.00
MARIANNA FALCO Tax Manager & Bankruptcy Coordinator	\$ 365.00
TOMAS A. ENGELL Senior Bankruptcy Accountant	\$ 365.00
LORI J. ENSLEY Forensic Accountant & Special Projects Manager	\$ 225.00
ROBERT F. BICHER, III Forensic Accountant & Special Projects Manager	\$ 215.00
AARON ROBSON Senior Accountant	\$ 215.00
AUSTIN MARTIN Bankruptcy Accountant	\$ 195.00
THOMAS G. BALLOU Partner, Business Manager	\$ 255.00

EXHIBIT C

<p>Attorney or Party Name, Address, Telephone &amp; FAX Nos., State Bar No. &amp; Email Address</p> <p>Marianna Falco, CPA LEA Accountancy, LLP 1130 South Flower Street Suite 312 Los Angeles, CA 90015 Telephone: 323/987-5780 Facsimile: 323/987-5763</p> <p>Proposed Accountant for Sam S. Leslie, Chapter 11 Trustee</p> <p>Attorney for:</p>	<p>FOR COURT USE ONLY</p>
<p align="center"><b>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - LOS ANGELES DIVISION</b></p>	
<p>In re:</p> <p>COLDWATER DEVELOPMENT LLC, a California limited liability company,</p> <p>Debtor and Debtor-in-Possession.</p> <hr/> <p>In re</p> <p>LYDDA LUD, LLC, a California limited liability company,</p> <p>Debtor and Debtor-in-Possession.</p> <p align="right">Debtor(s).</p>	<p>CASE NO.: 2:21-bk-17844-BB CHAPTER: 11</p> <p align="center"><b>STATEMENT OF DISINTERESTEDNESS FOR EMPLOYMENT OF PROFESSIONAL PERSON UNDER FRBP 2014 (File with Application for Employment)</b></p> <p align="center">[No Hearing Required]</p>

- Name, address and telephone number of the professional (Professional) submitting this Statement:  
Marianna Falco, CPA (Email: mfalco@leaaccountancy.com)  
LEA Accountancy, LLP  
1130 South Flower Street, Suite 312, Los Angeles, CA 90015  
Telephone: 323/987-5780; Facsimile: 323/987-5763
- The services to be rendered by the Professional in this case are (*specify*):  
To review the Debtor's prior accounting and tax records, the petition and schedules, and estate's finances to determine appropriate treatment for tax purposes. To prepare and file all necessary tax returns. To communicate with taxing authorities, and perform any other accounting and tax services required by the Trustee.
- The terms and source of the proposed compensation and reimbursement of the Professional are (*specify*):  
The requested compensation for professional services rendered to the estate shall be based upon the time expended and at the billing rates commensurate with the experience of the professional performing the services computed at the hourly rates charged by LEA to all clients.

This form is optional. It has been approved for use in the United States Bankruptcy Court for the Central District of California.

4. The nature and terms of retainer (i.e., nonrefundable versus an advance against fees) held by the Professional are *(specify)*:

No retainer has been received or is requested.

5. The investigation of disinterestedness made by the Professional prior to submitting this Statement consisted of *(specify)*:

Reviewing the past and the present client lists.

6. The following is a complete description of all of the Professional's connections with the Debtor, principals of the Debtor, insiders, the Debtor's creditors, any other party or parties in interest, and their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee *(specify, attaching extra pages as necessary)*:

N/A.

7. The Professional is not a creditor, an equity security holder or an insider of the Debtor, except as follows *(specify, attaching extra pages as necessary)*:

N/A.

8. The Professional is not and was not, within 2 years before the date of the filing of the petition, a director, officer or employee of the Debtor.

9. The Professional does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason, except as follows *(specify, attaching extra pages as necessary)*:

N/A.

10. Name, address and telephone number of the person signing this Statement on behalf of the Professional and the relationship of such person to the Professional *(specify)*:

Marianna Falco, CPA - Tax Manager and Bankruptcy Coordinator at LEA Accountancy, LLP. (See No. 1 for Address / Telephone.)

11. The Professional is not a relative or employee of the United States trustee or a bankruptcy judge, except as follows  
(specify, attaching extra pages as necessary):

N/A.

12. Total number of attached pages of supporting documentation: N/A.

13. After conducting or supervising the investigation described in paragraph 5 above, I declare under penalty of perjury under the laws of the United States, that the foregoing is true and correct except that I declare that paragraphs 6 through 9 are stated on information and belief.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

1-11-2022  
Date

Marianna Falco  
Printed Name

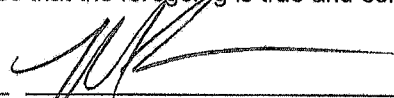
  
Signature



EXHIBIT D

1 SAM S. LESLIE, CPA  
1130 South Flower Street  
2 Suite 312  
Los Angeles, CA 90015  
3 Telephone: (323) 987-5780  
Facsimile: (323) 987-5763  
4 Email: trustee@trusteeleslie.com

5 Chapter 11 Trustee

6 UNITED STATES BANKRUPTCY COURT

7 CENTRAL DISTRICT OF CALIFORNIA

8 LOS ANGELES DIVISION  
9

10  
11 In re ) Case No. 2:21-bk-10335-BB  
12 COLDWATER DEVELOPMENT LLC, a ) [Chapter 11]  
California limited liability )  
13 company, ) [Jointly Administered with  
Debtor and Debtor-in-Possession.) Case No. 2:21-bk-10336-BB]  
14 )  
15 ) NOTICE OF TRUSTEE'S APPLICATION  
TO EMPLOY LEA ACCOUNTANCY, LLP  
In re ) AS ACCOUNTANT  
16 ) [No Hearing Unless Requested;  
LYDDA LUD, LLC, a California ) Local Bankruptcy Rule 2014-1]  
17 limited liability company, )  
Debtor and Debtor-in-Possession.)  
18 )  
19 )  
[X] Affects both Debtors. )  
20 [ ] Affects Coldwater )  
Development, LLC only. )  
21 [ ] Affects Lydda Lud, LLC only.)  
Debtor and Debtor-in-Possession.)  
22 )  
23 )

24 TO THE HONORABLE SHERI BLUEBOND, UNITED STATES BANKRUPTCY JUDGE,  
25 THE UNITED STATES TRUSTEE, DEBTORS, ALL CREDITORS AND OTHER  
26 INTERESTED PARTIES:

27 PLEASE TAKE NOTICE that Sam S. Leslie, the duly appointed  
28 and acting Chapter 11 Trustee ("Trustee") of the bankruptcy

1 | estates ("Estates") of Coldwater Development, LLC and Lydda Lud,  
2 | LLC (collectively, the "Debtors"), has filed an application  
3 | seeking authority to employ LEA Accountancy, LLP ("LEA"), in  
4 | which he is a partner, as his accountant. Trustee is requesting  
5 | that LEA's employment be effective as of the date services were  
6 | first requested, December 11, 2021. LEA is to be employed for the  
7 | express purpose of assisting Trustee in the accounting matters  
8 | and tax preparation aspects of the administration of this estate,  
9 | to advise Trustee of any tax consequences derived from  
10 | liquidation of estate assets and to assist in any other  
11 | accounting or tax matters as may arise in connection with the  
12 | administration of this estate. LEA's services may include the  
13 | following:

14 |           (a) review of the Debtors' prior tax returns, petition  
15 | and Estates' documents related to the liquidation of the Estates'  
16 | assets and the transactions attendant thereto;

17 |           (b) recover and/or reconstruct the Debtors' accounting  
18 | records, if necessary;

19 |           (c) review and analysis of the Estates' financial  
20 | transactions; reconciliation of the Debtors' books and records  
21 | and preparation of financial projections and analysis of any  
22 | disclosure statement and plan and any subsequent amendments;

23 |           (d) review and analysis of the Estates' financial  
24 | transactions to determine the appropriate (and most beneficial to  
25 | the Estates) treatment for tax purposes, including capital gains  
26 | calculations, consideration of tax attributes inherited from the  
27 | Debtors and other tax considerations;

28 | ///

1 (e) assist the Trustee in the preparation and filing  
2 of the required Federal and California individual and fiduciary  
3 tax returns to reflect the transactions of the Estates and  
4 liquidation of its assets;

5 (f) communicate with taxing authorities on behalf of  
6 the Trustee and/or Estates;

7 (g) obtain the required tax clearance for the Estates'  
8 tax returns; and

9 (h) perform any other financial analysis, investi-  
10 gation, general and/or forensic accounting services and address  
11 any other tax matters which may be required by the Trustee to  
12 properly administer the Estates and maintain tax compliance.

13 Trustee proposes that LEA be employed pursuant to 11 U.S.C.  
14 § 327(a) and compensated pursuant to 11 U.S.C. § 330(a) on an  
15 hourly basis with reasonable fees to be approved by application  
16 to the Court after proper notice and hearing. The only source  
17 of payment of compensation to LEA will be from the Estates. No  
18 retainer or other payment has been made or is requested and,  
19 apart from this Application and subsequent order, there will  
20 be no other written or separate agreement for employment. A  
21 schedule of the fees customarily charged by LEA to all of its  
22 clients is attached hereto as Exhibit 1 and incorporated herein  
23 by this reference. No time will be billed by LEA for Trustee's  
24 services.

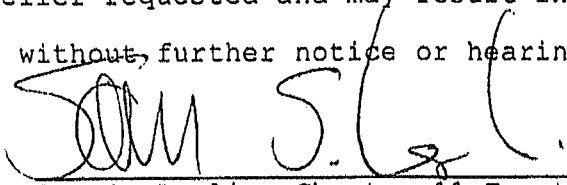
25 A copy of the Trustee's Application can be obtained from:

26 Sam S. Leslie  
27 Chapter 11 Trustee  
28 1130 South Flower Street  
Suite 312  
Los Angeles, CA 90015

1 PLEASE TAKE FURTHER NOTICE that pursuant to Local Bankruptcy  
2 Rule ("LBR") 9013-1(o), the deadline to file and serve a written  
3 response and request for a hearing is fourteen (14) days after  
4 the date of service of the notice of motion, plus three (3)  
5 additional days if served by mail, or pursuant to F.R.Civ.P.  
6 5(b)(2)(D) or (F). Any opposition or response must be filed  
7 with the United States Bankruptcy Court (255 East Temple Street,  
8 Room 100 (on the Terrace Level of the Edward R. Roybal Federal  
9 Building and U.S. Courthouse)), Los Angeles, CA 90012, and served  
10 upon (i) Trustee at the address in the upper left hand corner of  
11 the first page of this Notice, (ii) LEA Accountancy, LLP, Attn:  
12 Marianna Falco, CPA, 1130 South Flower Street, Suite 312, Los  
13 Angeles, CA 90015, and (iii) the Office of the United States  
14 Trustee, 915 Wilshire Blvd., Suite 1850, Los Angeles, CA 90017,  
15 a request for a hearing and a written response in the form  
16 required by LBR 9013-1(f)(1). A hearing will then be set and  
17 noticed.

18 PLEASE TAKE FURTHER NOTICE that pursuant to LBR 9013-1(h)  
19 any objection not timely filed and served may be deemed by the  
20 Court to be consent to the relief requested and may result in the  
21 Court's issuance of an order without further notice or hearing.

22  
23 Dated: January 11, 2022

  
Sam S. Leslie, Chapter 11 Trustee

24  
25  
26  
27  
28 Service Date: January 12, 2022

EXHIBIT 1

**LEA Accountancy, LLP  
Professional Rate Summary**

<u>Professional</u>	<u>Rate</u>
TERRY R. FUSSELL Senior Tax Specialist	\$ 395.00
MARIANNA FALCO Tax Manager & Bankruptcy Coordinator	\$ 365.00
TOMAS A. ENGELL Senior Bankruptcy Accountant	\$ 365.00
LORI J. ENSLEY Forensic Accountant & Special Projects Manager	\$ 225.00
ROBERT F. BICHER, III Forensic Accountant & Special Projects Manager	\$ 215.00
AARON ROBSON Senior Accountant	\$ 215.00
AUSTIN MARTIN Bankruptcy Accountant	\$ 195.00
THOMAS G. BALLOU Partner, Business Manager	\$ 255.00

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 1130 South Flower Street, Suite 312, Los Angeles, CA 90015.

A true and correct copy of the foregoing document entitled Notice of Trustee's Application to Employ LEA Accountancy, LLP as Accountant will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On January 12, 2022, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Theodore A Cohen	tcohen@sheppardmullin.com, amontoya@sheppardmullin.com
Eryk R Escobar	eryk.r.escobar@usdoj.gov
M Douglas Flahaut	flahaut.douglas@arentfox.com
Eric J Fromme	efromme@tocounsel.com, stena@tocounsel.com
Asa S Hami	ahami@sulmeyerlaw.com, pdillamar@sulmeyerlaw.com; pdillamar@ecf.inforuptcy.com; cblair@sulmeyerlaw.com; ahami@ecf.inforuptcy.com
Christopher J Harney	charney@tocounsel.com, stena@tocounsel.com
Sam S Leslie (TR)	sleslie@trusteeleslie.com, trustee@trusteeleslie.com; C195@ecfcbis.com
Daniel A Lev	dlev@sulmeyerlaw.com, ccaldwell@sulmeyerlaw.com; dlev@ecf.inforuptcy.com
William N Lobel	wlobel@tocounsel.com, jokeefe@tocounsel.com; sschuster@tocounsel.com
Aram Ordubegian	ordubegian.aram@arentfox.com
Ronald N Richards	ron@ronaldrichards.com, morani@ronaldrichards.com
David Seror	dseror@bg.law, ecf@bg.law
Annie Y Stoops	annie.stoops@arentfox.com, yvonne.li@arentfox.com
United States Trustee (LA)	ustpreion16.la.ecf@usdoj.gov
Dylan J Yamamoto	dylan.yamamoto@arentfox.com
Robert M Yaspan	court@yaspanlaw.com, tmenachian@yaspanlaw.com

☐ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL:** On January 12, 2022, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information on attached page

3. **SERVED BY PERSONAL DELIVERY - N/A:** Pursuant to Fed.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, 2022, I arranged for service on the following person as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: January 12, 2022

  
Shawn Sterrett

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.



Label Matrix for local noticing  
0973-2  
Case 2:21-bk-10335-BB  
Central District of California  
Los Angeles  
Wed Jan 12 10:11:35 PST 2022

Coldwater Development LLC  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

Bel Air Project LLC  
9454 Wilshire Blvd. #320  
Beverly Hills, CA 90212-2904

Give Back LLC  
P.O. Box 11480  
Beverly Hills, CA 90213-4480

(p)LOS ANGELES COUNTY TREASURER AND TAX COLLE  
ATTN BANKRUPTCY UNIT  
PO BOX 54110  
LOS ANGELES CA 90054-0110

Law Offices of Adulaziz, Grossbart  
and Rudman  
6454 Coldwater Canyon Ave.  
North Hollywood, CA 91606-1113

Lydda Lud, LLC  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

RAL Design and Management Inc.  
Russell Linch  
25031 W. Avenue Standford Unit 100  
Valencia, CA 91355-4538

Tree Lane LLC  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

Annie Y Stoops  
Arent Fox LLP  
555 W Fifth St 48Fl  
Los Angeles, CA 90013-1065

Arent Fox LLP  
555 West Fifth Street, 48th Floor  
Los Angeles, CA 90013-1065

Los Angeles Division  
255 East Temple Street,  
Los Angeles, CA 90012-3332

Construction Enterprise & Services  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

(p)INTERNAL REVENUE SERVICE  
CENTRALIZED INSOLVENCY OPERATIONS  
PO BOX 7346  
PHILADELPHIA PA 19101-7346

Land Phases Inc.  
5158 Cochran St.  
Simi Valley, CA 93063-3079

Lincoln Resorts an AZ Joint Venture Prt  
c/o Freeman Freeman & Smiley LLP  
1888 Century Park East St 1500  
LA CA 90067

Mohamed Hadid  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

Shahbaz Law Group  
15760 Ventura Blvd., Ste. 850  
Encino, CA 91436-3092

Treatop Development LLC  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

Aram Ordubegian  
Arent Fox LLP  
555 W 5th St 48th Fl  
Los Angeles, CA 90013-1065

Closing Agents Escrow, Inc  
c/o Law Offices of Robert M. Yaspan  
21700 Oxnard Street Suite 1750  
Woodland Hills, CA 91367-7593

Aram Ordubegian  
Arent Fox LLP  
555 West Fifth Street, 48th Floor  
Los Angeles, CA 90013-1065

First Credit Bank, a California banking corp  
9255 Sunset Blvd.  
West Hollywood, CA 90069-3309

LC Engineering Group, Inc.  
889 Pierce Court, Suite 101  
Thousand Oaks, CA 91360-6098

Larry A. Rothstein  
2945 Townsgate Rd., Suite 200  
Westlake Village, CA 91361-5866

Los Angeles Department of Water  
and Power  
P.O. Box 51111  
Los Angeles, CA 90051-5700

Permits Unlimited  
4340 Caleta Rd.  
Agoura Hills, CA 91301-2524

State of California Department of  
Industrial Relations  
6150 Van Nuys Blvd # 105  
Van Nuys, CA 91401-3370

United States Trustee (LA)  
915 Wilshire Blvd, Suite 1850  
Los Angeles, CA 90017-3560

Dylan J Yamamoto  
Arent Fox LLP  
555 West Fifth Street, 48th Flr  
Los Angeles, CA 90013-1065

M Douglas Flahaut  
Arent Fox, LLP  
555 W Fifth St  
48th fl  
Los Angeles, CA 90013-1065

Mohamed Hadid  
638 North Faring Road  
Bel Air, CA 90077

Sam S Leslie (TR)  
1130 South Flower Street, Suite 312  
Los Angeles, CA 90015-2143

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified  
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

IRS  
ATTN Insolvency  
24000 Avila Road, Mail Stop 5503  
Laguna Niguel, CA 92677-3405

LOS ANGELES COUNTY TREASURER AND TAX COLLECT  
BANKRUPTCY UNIT  
PO BOX 54110  
LOS ANGELES CA 90054-0110

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Courtesy NEF

(u)Give Back LLC

(u)Hilton & Hyland Real Estate, Inc.

(d)Coldwater Development LLC  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

End of Label Matrix	
Mailable recipients	32
Bypassed recipients	4
Total	36

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 1130 South Flower Street, Suite 312, Los Angeles, CA 90015.

A true and correct copy of the foregoing document entitled Trustee's Application to Employ LEA Accountancy, LLP as Accountant; Declarations of Sam S. Leslie and Marianna Falco in Support Thereof will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On January 12, 2022, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Theodore A Cohen	tcohen@sheppardmullin.com, amontoya@sheppardmullin.com
Eryk R Escobar	eryk.r.escobar@usdoj.gov
M Douglas Flahaut	flahaut.douglas@arentfox.com
Eric J Fromme	efromme@tocounsel.com, stena@tocounsel.com
Asa S Hami	ahami@sulmeyerlaw.com, pdillamar@sulmeyerlaw.com; pdillamar@ecf.inforuptcy.com; oblair@sulmeyerlaw.com; ahami@ecf.inforuptcy.com
Christopher J Harney	charney@tocounsel.com, stena@tocounsel.com
Sam S Leslie (TR)	sleslie@trusteesleslie.com, trustee@trusteesleslie.com; C195@ecfbis.com
Daniel A Lev	dlev@sulmeyerlaw.com, ccaldwell@sulmeyerlaw.com; dlev@ecf.inforuptcy.com
William N Lobel	wlobel@tocounsel.com, jokeefe@tocounsel.com; sschuster@tocounsel.com
Aram Ordubegian	ordubegian.aram@arentfox.com
Ronald N Richards	ron@ronaldrichards.com, morani@ronaldrichards.com
David Seror	dseror@bg.law, ecf@bg.law
Annie Y Stoops	annie.stoops@arentfox.com, yvonne.li@arentfox.com
United States Trustee (LA)	ustpreion16.la.ecf@usdoj.gov
Dylan J Yamamoto	dylan.yamamoto@arentfox.com
Robert M Yaspan	court@yaspanlaw.com, tmenachian@yaspanlaw.com


**2. SERVED BY UNITED STATES MAIL:** On January 12, 2022, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Coldwater Development LLC	Lydda Lud, LLC
11301 W. Olympic Blvd. #537	11301 W. Olympic Blvd. #537
Los Angeles, CA 90064	Los Angeles, CA 90064

**3. SERVED BY PERSONAL DELIVERY - N/A:** Pursuant to Fed.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, 2022, I arranged for service on the following person as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: January 12, 2022

  
Shawn Sterrett

2:21-bk-10335-BB Coldwater Development LLC

Type: bk Chapter: 11 v Office: 2 (Los Angeles)  
Assets: y Judge: BB Case Flag: JNTADMN, LEAD,  
PlnDue, DscIsDue

U.S. Bankruptcy Court  
Central District of California

Notice of Electronic Filing

The following transaction was received from entered on 1/12/2022 at 1:24 PM PST and filed on 1/12/2022

Case Name: Coldwater Development LLC

Case Number: 2:21-bk-10335-BB

Document Number: 217

Docket Text:

Application to Employ LEA Accountancy, LLP as Accountant Filed by Accountant LEA Accountancy, LLP. (Lestlie, Sam)

The following document(s) are associated with this transaction:

Document description: Main Document

Original filename: LEA - App.pdf

Electronic document Stamp:

[STAMP bkecfStamp\_ID=1106918562 [Date=1/12/2022] [FileNumber=101723941  
-0] [b1ec3e0fadbf0824db659e09cd3ffafa4c5d3366cb028c6818bc48929890b4a9  
70f9643a73cc0b1ce86753182385c5d2f98457c46b66bf9fd8c0dd3c4f8c873]]

2:21-bk-10335-BB Notice will be electronically mailed to:

Theodore A Cohen on behalf of Interested Party Courtesy NEF  
tcohen@sheppardmullin.com, amontoya@sheppardmullin.com

Eryk R Escobar on behalf of U.S. Trustee United States Trustee (LA)  
eryk.r.escobar@usdoj.gov

M Douglas Flahaut on behalf of Debtor Coldwater Development LLC  
flahaut.douglas@arentfox.com

M Douglas Flahaut on behalf of Debtor Lydda Lud, LLC  
flahaut.douglas@arentfox.com

Eric J Fromme on behalf of Interested Party Courtesy NEF  
efromme@tocounsel.com, stena@tocounsel.com

Asa S Hami on behalf of Interested Party Courtesy NEF  
ahami@sulmeyerlaw.com, pdillamar@sulmeyerlaw.com; pdillamar@ecf.inforuptcy.com; cblair@sulmeyerlaw.com; ahami@ecf.inforuptcy.com

Christopher J Harney on behalf of Interested Party Courtesy NEF  
charney@tocounsel.com, stena@tocounsel.com

Sam S Leslic (TR)  
sleslie@trusteeleslie.com, trustee@trusteeleslie.com; C195@ecfebis.com

Daniel A Lev on behalf of Creditor Give Back LLC  
dlev@sulmeyerlaw.com, ccaldwell@sulmeyerlaw.com; dlev@ecf.inforuptcy.com

Daniel A Lev on behalf of Interested Party Courtesy NEF  
dlev@sulmeyerlaw.com, ccaldwell@sulmeyerlaw.com; dlev@ecf.inforuptcy.com

William N Lobel on behalf of Interested Party Mohamed Hadid  
wlobel@tocounsel.com, jokeefe@tocounsel.com; sschuster@tocounsel.com

Aram Ordubegian on behalf of Debtor Coldwater Development LLC  
ordubegian.aram@arentfox.com

Aram Ordubegian on behalf of Debtor Lydda Lud, LLC  
ordubegian.aram@arentfox.com

Ronald N Richards on behalf of Creditor Give Back LLC  
ron@ronaldrichards.com, morani@ronaldrichards.com

Ronald N Richards on behalf of Interested Party Courtesy NEF  
ron@ronaldrichards.com, morani@ronaldrichards.com

David Seror on behalf of Trustee Sam S Leslic (TR)  
dseror@bg.law, ecf@bg.law

Annie Y Stoops on behalf of Debtor Coldwater Development LLC  
annie.stoops@arentfox.com, yvonne.li@arentfox.com

Annie Y Stoops on behalf of Debtor Lydda Lud, LLC  
annie.stoops@arentfox.com, yvonne.li@arentfox.com

United States Trustee (LA)  
ustpregion16.la.ecf@usdoj.gov

Dylan J Yamamoto on behalf of Debtor Coldwater Development LLC  
dylan.yamamoto@arentfox.com

Robert M Yaspan on behalf of Interested Party Closing Agents Escrow, Inc  
court@yaspanlaw.com, imenachian@yaspanlaw.com

2:21-bk-10335-BB Notice will not be electronically mailed to:

Arent Fox LLP  
555 West Fifth Street, 48th Floor  
Los Angeles, CA 90013

Hilton & Hyland Real Estate, Inc.

LEA Accountancy, LLP  
1130 S. Flower Street  
Suite 312  
Los Angeles, CA 90015



SAM S. LESLIE, CPA  
1130 South Flower Street  
Suite 312  
Los Angeles, CA 90015  
Telephone: (323) 987-5780  
Facsimile: (323) 987-5763  
Email: trustee@trusteeleslie.com

Chapter 11 Trustee

UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
LOS ANGELES DIVISION

In re	)	Case No. 2:21-bk-10335-BB
	)	[Chapter 11]
COLDWATER DEVELOPMENT LLC, a	)	
California limited liability	)	[Jointly Administered with
company,	)	Case No. 2:21-bk-10336-BB]
	)	
Debtor and Debtor-in-Possession.)	)	NOTICE OF TRUSTEE'S APPLICATION
	)	TO EMPLOY LEA ACCOUNTANCY, LLP
	)	AS ACCOUNTANT
In re	)	
	)	[No Hearing Unless Requested;
LYDDA LUD, LLC, a California	)	Local Bankruptcy Rule 2014-1]
limited liability company,	)	
	)	
Debtor and Debtor-in-Possession.)	)	
	)	
[X] Affects both Debtors.	)	
[ ] Affects Coldwater	)	
Development, LLC only.	)	
[ ] Affects Lydda Lud, LLC only.)	)	
	)	
Debtor and Debtor-in-Possession.)	)	
	)	

TO THE HONORABLE SHERI BLUEBOND, UNITED STATES BANKRUPTCY JUDGE,  
THE UNITED STATES TRUSTEE, DEBTORS, ALL CREDITORS AND OTHER  
INTERESTED PARTIES:

PLEASE TAKE NOTICE that Sam S. Leslie, the duly appointed  
and acting Chapter 11 Trustee ("Trustee") of the bankruptcy

1 estates ("Estates") of Coldwater Development, LLC and Lydda Lud,  
2 LLC (collectively, the "Debtors"), has filed an application  
3 seeking authority to employ LEA Accountancy, LLP ("LEA"), in  
4 which he is a partner, as his accountant. Trustee is requesting  
5 that LEA's employment be effective as of the date services were  
6 first requested, December 11, 2021. LEA is to be employed for the  
7 express purpose of assisting Trustee in the accounting matters  
8 and tax preparation aspects of the administration of this estate,  
9 to advise Trustee of any tax consequences derived from  
10 liquidation of estate assets and to assist in any other  
11 accounting or tax matters as may arise in connection with the  
12 administration of this estate. LEA's services may include the  
13 following:

14 (a) review of the Debtors' prior tax returns, petition  
15 and Estates' documents related to the liquidation of the Estates'  
16 assets and the transactions attendant thereto;

17 (b) recover and/or reconstruct the Debtors' accounting  
18 records, if necessary;

19 (c) review and analysis of the Estates' financial  
20 transactions; reconciliation of the Debtors' books and records  
21 and preparation of financial projections and analysis of any  
22 disclosure statement and plan and any subsequent amendments;

23 (d) review and analysis of the Estates' financial  
24 transactions to determine the appropriate (and most beneficial to  
25 the Estates) treatment for tax purposes, including capital gains  
26 calculations, consideration of tax attributes inherited from the  
27 Debtors and other tax considerations;

28 ///

1 (e) assist the Trustee in the preparation and filing  
2 of the required Federal and California individual and fiduciary  
3 tax returns to reflect the transactions of the Estates and  
4 liquidation of its assets;

5 (f) communicate with taxing authorities on behalf of  
6 the Trustee and/or Estates;

7 (g) obtain the required tax clearance for the Estates'  
8 tax returns; and

9 (h) perform any other financial analysis, investi-  
10 gation, general and/or forensic accounting services and address  
11 any other tax matters which may be required by the Trustee to  
12 properly administer the Estates and maintain tax compliance.

13 Trustee proposes that LEA be employed pursuant to 11 U.S.C.  
14 § 327(a) and compensated pursuant to 11 U.S.C. § 330(a) on an  
15 hourly basis with reasonable fees to be approved by application  
16 to the Court after proper notice and hearing. The only source  
17 of payment of compensation to LEA will be from the Estates. No  
18 retainer or other payment has been made or is requested and,  
19 apart from this Application and subsequent order, there will  
20 be no other written or separate agreement for employment. A  
21 schedule of the fees customarily charged by LEA to all of its  
22 clients is attached hereto as Exhibit 1 and incorporated herein  
23 by this reference. No time will be billed by LEA for Trustee's  
24 services.

25 A copy of the Trustee's Application can be obtained from:

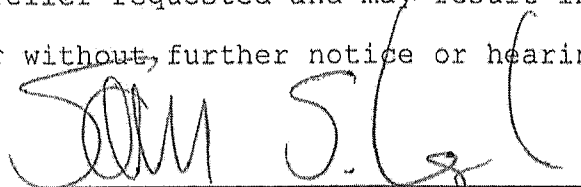
26 Sam S. Leslie  
27 Chapter 11 Trustee  
28 1130 South Flower Street  
Suite 312  
Los Angeles, CA 90015



1 PLEASE TAKE FURTHER NOTICE that pursuant to Local Bankruptcy  
2 Rule ("LBR") 9013-1(o), the deadline to file and serve a written  
3 response and request for a hearing is fourteen (14) days after  
4 the date of service of the notice of motion, plus three (3)  
5 additional days if served by mail, or pursuant to F.R.Civ.P.  
6 5(b)(2)(D) or (F). Any opposition or response must be filed  
7 with the United States Bankruptcy Court (255 East Temple Street,  
8 Room 100 (on the Terrace Level of the Edward R. Roybal Federal  
9 Building and U.S. Courthouse)), Los Angeles, CA 90012, and served  
10 upon (i) Trustee at the address in the upper left hand corner of  
11 the first page of this Notice, (ii) LEA Accountancy, LLP, Attn:  
12 Marianna Falco, CPA, 1130 South Flower Street, Suite 312, Los  
13 Angeles, CA 90015, and (iii) the Office of the United States  
14 Trustee, 915 Wilshire Blvd., Suite 1850, Los Angeles, CA 90017,  
15 a request for a hearing and a written response in the form  
16 required by LBR 9013-1(f)(1). A hearing will then be set and  
17 noticed.

18 PLEASE TAKE FURTHER NOTICE that pursuant to LBR 9013-1(h)  
19 any objection not timely filed and served may be deemed by the  
20 Court to be consent to the relief requested and may result in the  
21 Court's issuance of an order without further notice or hearing.

22  
23 Dated: January 11, 2022

  
Sam S. Leslie, Chapter 11 Trustee

24  
25  
26  
27  
28 Service Date: January 12, 2022

EXHIBIT 1

**LEA Accountancy, LLP  
Professional Rate Summary**

<u>Professional</u>	<u>Rate</u>
TERRY R. FUSSELL Senior Tax Specialist	\$ 395.00
MARIANNA FALCO Tax Manager & Bankruptcy Coordinator	\$ 365.00
TOMAS A. ENGELL Senior Bankruptcy Accountant	\$ 365.00
LORI J. ENSLEY Forensic Accountant & Special Projects Manager	\$ 225.00
ROBERT F. BICHER, III Forensic Accountant & Special Projects Manager	\$ 215.00
AARON ROBSON Senior Accountant	\$ 215.00
AUSTIN MARTIN Bankruptcy Accountant	\$ 195.00
THOMAS G. BALLOU Partner, Business Manager	\$ 255.00

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 1130 South Flower Street, Suite 312, Los Angeles, CA 90015.

A true and correct copy of the foregoing document entitled Notice of Trustee's Application to Employ LEA Accountancy, LLP as Accountant will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On January 12, 2022, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Theodore A Cohen	tcohen@sheppardmullin.com, amontoya@sheppardmullin.com
Eryk R Escobar	eryk.r.escobar@usdoj.gov
M Douglas Flahaut	flahaut.douglas@arentfox.com
Eric J Fromme	efromme@tocounsel.com, stena@tocounsel.com
Asa S Hami	ahami@sulmeyerlaw.com, pdillamar@sulmeyerlaw.com; pdillamar@ecf.inforuptcy.com; cblair@sulmeyerlaw.com; ahami@ecf.inforuptcy.com
Christopher J Harney	charney@tocounsel.com, stena@tocounsel.com
Sam S Leslie (TR)	sleslie@trusteeleslie.com, trustee@trusteeleslie.com; C195@ecfbis.com
Daniel A Lev	dlev@sulmeyerlaw.com, ccaldwell@sulmeyerlaw.com; dlev@ecf.inforuptcy.com
William N Lobel	wlobel@tocounsel.com, jokeefe@tocounsel.com; sschuster@tocounsel.com
Aram Ordubegian	ordubegian.aram@arentfox.com
Ronald N Richards	ron@ronaldrichards.com, morani@ronaldrichards.com
David Seror	dseror@bg.law, ecf@bg.law
Annie Y Stoops	annie.stoops@arentfox.com, yvonne.li@arentfox.com
United States Trustee (LA)	ustpregion16.la.ecf@usdoj.gov
Dylan J Yamamoto	dylan.yamamoto@arentfox.com
Robert M Yaspan	court@yaspanlaw.com, tmenachian@yaspanlaw.com

☐ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL:** On January 12, 2022, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

■ Service information on attached page

3. **SERVED BY PERSONAL DELIVERY - N/A:** Pursuant to Fed.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, 2022, I arranged for service on the following person as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: January 12, 2022

  
Shawn Sterrett

## Main Document Page 45 of 49

Label Matrix for local noticing  
0973-2  
Case 2:21-bk-10335-BB  
Central District of California  
Los Angeles  
Wed Jan 12 10:11:35 PST 2022

Coldwater Development LLC  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

Bel Air Project LLC  
9454 Wilshire Blvd. #320  
Beverly Hills, CA 90212-2904

Give Back LLC  
P.O. Box 11480  
Beverly Hills, CA 90213-4480

(p)LOS ANGELES COUNTY TREASURER AND TAX COLLE  
ATTN BANKRUPTCY UNIT  
PO BOX 54110  
LOS ANGELES CA 90054-0110

Law Offices of Adulaziz, Grossbart  
and Rudman  
6454 Coldwater Canyon Ave.  
North Hollywood, CA 91606-1113

Lydda Lud, LLC  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

RAL Design and Management Inc.  
Russell Linch  
25031 W. Avenue Stanford Unit 100  
Valencia, CA 91355-4538

Tree Lane LLC  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

Annie Y Stoops  
Arent Fox LLP  
555 W Fifth St 48Fl  
Los Angeles, CA 90013-1065

Arent Fox LLP  
555 West Fifth Street, 48th Floor  
Los Angeles, CA 90013-1065

Los Angeles Division  
255 East Temple Street,  
Los Angeles, CA 90012-3332

Construction Enterprise & Services  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

(p)INTERNAL REVENUE SERVICE  
CENTRALIZED INSOLVENCY OPERATIONS  
PO BOX 7346  
PHILADELPHIA PA 19101-7346

Land Phases Inc.  
5158 Cochran St.  
Simi Valley, CA 93063-3079

Lincoln Resorts an AZ Joint Venture Prt  
c/o Freeman Freeman & Smiley LLP  
1888 Century Park East St 1500  
LA CA 90067

Mohamed Hadid  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

Shahbaz Law Group  
15760 Ventura Blvd., Ste. 850  
Encino, CA 91436-3092

Treetop Development LLC  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

Aram Ordubegian  
Arent Fox LLP  
555 W 5th St 48th Fl  
Los Angeles, CA 90013-1065

Closing Agents Escrow, Inc  
c/o Law Offices of Robert M. Yaspan  
21700 Oxnard Street Suite 1750  
Woodland Hills, CA 91367-7593

Aram Ordubegian  
Arent Fox LLP  
555 West Fifth Street, 48th Floor  
Los Angeles, CA 90013-1065

First Credit Bank, a California banking corp  
9255 Sunset Blvd.  
West Hollywood, CA 90069-3309

LC Engineering Group, Inc.  
889 Pierce Court, Suite 101  
Thousand Oaks, CA 91360-6098

Larry A. Rothstein  
2945 Townsgate Rd., Suite 200  
Westlake Village, CA 91361-5866

Los Angeles Department of Water  
and Power  
P.O. Box 51111  
Los Angeles, CA 90051-5700

Permits Unlimited  
4340 Caleta Rd.  
Agoura Hills, CA 91301-2524

State of California Department of  
Industrial Relations  
6150 Van Nuys Blvd # 105  
Van Nuys, CA 91401-3370

United States Trustee (LA)  
915 Wilshire Blvd, Suite 1850  
Los Angeles, CA 90017-3560

Dylan J Yamamoto  
Arent Fox LLP  
555 West Fifth Street, 48th Flr  
Los Angeles, CA 90013-1065

M Douglas Flahaut  
Arent Fox, LLP  
555 W Fifth St  
48th fl  
Los Angeles, CA 90013-1065

Mohamed Hadid  
638 North Faring Road  
Bel Air, CA 90077

Sam S Leslie (TR)  
1130 South Flower Street, Suite 312  
Los Angeles, CA 90015-2143

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

IRS  
ATTN Insolvency  
24000 Avila Road, Mail Stop 5503  
Laguna Niguel, CA 92677-3405

LOS ANGELES COUNTY TREASURER AND TAX COLLECT  
BANKRUPTCY UNIT  
PO BOX 54110  
LOS ANGELES CA 90054-0110

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Courtesy NEF

(u)Give Back LLC

(u)Hilton & Hyland Real Estate, Inc.

(d)Coldwater Development LLC  
11301 W. Olympic Blvd. #537  
Los Angeles, CA 90064-1653

End of Label Matrix	
Mailable recipients	32
Bypassed recipients	4
Total	36

2:21-bk-10335-BB Coldwater Development LLC

Type: bk Chapter: 11 v Office: 2 (Los Angeles)  
Assets: y Judge: BB Case Flag: JNTADMN, LEAD,  
PlnDue, DscIsDue

U.S. Bankruptcy Court  
Central District of California

Notice of Electronic Filing

The following transaction was received from entered on 1/12/2022 at 1:26 PM PST and filed on 1/12/2022

Case Name: Coldwater Development LLC  
Case Number: 2:21-bk-10335-BB  
Document Number: 218

**Docket Text:**

Notice of motion/application to *Employ LEA Accountancy, LLP as Accountant* Filed by Accountant LEA Accountancy, LLP (RE: related document(s)[217] Application to Employ LEA Accountancy, LLP as Accountant Filed by Accountant LEA Accountancy, LLP.). (Leslie, Sam)

The following document(s) are associated with this transaction:

Document description: Main Document  
Original filename: LEA - N.pdf  
Electronic document Stamp:  
[STAMP bkecfStamp\_ID=1106918562 [Date=1/12/2022] [FileNumber=101723956  
-0] [93ddc6605299a897b5a202a53272c4904689205206672be99db225c71555573d8  
a9493d28d446ba91d1a723175f11494f1135331cd28dec6d3dbfa770cd7599e]]

**2:21-bk-10335-BB Notice will be electronically mailed to:**

Theodore A Cohen on behalf of Interested Party Courtesy NEF  
tcohen@sheppardmullin.com, amontoya@sheppardmullin.com

Eryk R Escobar on behalf of U.S. Trustee United States Trustee (LA)  
cryk.r.escobar@usdoj.gov

M Douglas Flahaut on behalf of Debtor Coldwater Development LLC  
flahaut.douglas@arentfox.com

M Douglas Flahaut on behalf of Debtor Lydda Lud, LLC  
flahaut.douglas@arentfox.com

Eric J Fromme on behalf of Interested Party Courtesy NEF  
efromme@tocounsel.com, stena@tocounsel.com

Asa S Hami on behalf of Interested Party Courtesy NEF  
ahami@sulmeyerlaw.com, pdillamar@sulmeyerlaw.com; pdillamar@ecf.inforuptcy.com; cblair@sulmeyerlaw.com; ahami@ecf.inforuptcy.com

Christopher J Harney on behalf of Interested Party Courtesy NEF  
charney@tocounsel.com, stena@tocounsel.com

Sam S Leslie (TR)  
sleslie@trusteesleslie.com, trustee@trusteesleslie.com; C195@ecfcbis.com

Daniel A Lev on behalf of Creditor Give Back LLC  
dlev@sulmeyerlaw.com, ccaldwell@sulmeyerlaw.com; dlev@ecf.inforuptcy.com

Daniel A Lev on behalf of Interested Party Courtesy NEF  
dlev@sulmeyerlaw.com, ccaldwell@sulmeyerlaw.com; dlev@ecf.inforuptcy.com

William N Lobel on behalf of Interested Party Mohamed Hadid  
wlobel@tocounsel.com, jokeefo@tocounsel.com; sschuster@tocounsel.com

Aram Ordubegian on behalf of Debtor Coldwater Development LLC  
ordubegian.aram@arentfox.com

Aram Ordubegian on behalf of Debtor Lydda Lud, LLC  
ordubegian.aram@arentfox.com

Ronald N Richards on behalf of Creditor Give Back LLC  
ron@ronaldrichards.com, morani@ronaldrichards.com

Ronald N Richards on behalf of Interested Party Courtesy NEF  
ron@ronaldrichards.com, morani@ronaldrichards.com

David Seror on behalf of Trustee Sam S Leslie (TR)  
dseror@bg.law, ecf@bg.law

Annie Y Stoops on behalf of Debtor Coldwater Development LLC  
annie.stoops@arentfox.com, yvonne.li@arentfox.com

Annie Y Stoops on behalf of Debtor Lydda Lud, LLC  
annie.stoops@arentfox.com, yvonne.li@arentfox.com

United States Trustee (LA)  
ustregion16.la.ecf@usdoj.gov

Dylan J Yamamoto on behalf of Debtor Coldwater Development LLC  
dylan.yamamoto@arentfox.com

Robert M Yaspan on behalf of Interested Party Closing Agents Escrow, Inc  
court@yaspanlaw.com, tmenachian@yaspanlaw.com

**2:21-bk-10335-BB Notice will not be electronically mailed to:**

Arent Fox LLP  
555 West Fifth Street, 48th Floor  
Los Angeles, CA 90013

Hilton & Hyland Real Estate, Inc.

LEA Accountancy, LLP  
1130 S. Flower Street  
Suite 312





## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 1130 South Flower Street, Suite 312, Los Angeles, CA 90015.

A true and correct copy of the foregoing document entitled Notice of Declaration That No Party Requested a Hearing on Application to Employ LEA Accountancy, LLP as Accountant will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner indicated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On February 2, 2022, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Theodore A Cohen	tcohen@sheppardmullin.com, amontoya@sheppardmullin.com
Eryk R Escobar	eryk.r.escobar@usdoj.gov
M Douglas Flahaut	flahaut.douglas@arentfox.com
Eric J Fromme	efromme@tocounsel.com, stena@tocounsel.com
Asa S Hami	ahami@sulmeyerlaw.com, pdillamar@sulmeyerlaw.com;
	pdillamar@ecf.inforuptcy.com; cblair@sulmeyerlaw.com;
	ahami@ecf.inforuptcy.com
Christopher J Harney	charney@tocounsel.com, stena@tocounsel.com
Sam S Leslie (TR)	sleslie@trusteeleslie.com, trustee@trusteeleslie.com; C195@ecfcbis.com
Daniel A Lev	dlev@sulmeyerlaw.com, ccaldwell@sulmeyerlaw.com; dlev@ecf.inforuptcy.com
William N Lobel	wlobel@tocounsel.com, jokeefe@tocounsel.com; sschuster@tocounsel.com
Aram Ordubegian	ordubegian.aram@arentfox.com
Ronald N Richards	ron@ronaldrichards.com, morani@ronaldrichards.com
David Seror	dseror@bg.law, ecf@bg.law
Annie Y Stoops	annie.stoops@arentfox.com, yvonne.li@arentfox.com
United States Trustee (LA)	ustpregion16.la.ecf@usdoj.gov
Dylan J Yamamoto	dylan.yamamoto@arentfox.com
Robert M Yaspan	court@yaspanlaw.com, tmenachian@yaspanlaw.com

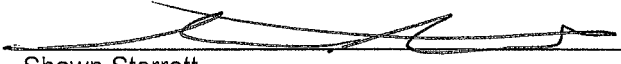
**2. SERVED BY UNITED STATES MAIL:** On February 2, 2022, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

United States Bankruptcy Court  
The Honorable Sheri Bluebond  
United States Bankruptcy Judge  
255 East Temple Street  
Suite 1534  
Los Angeles, CA 90012

**3. SERVED BY PERSONAL DELIVERY - N/A:** Pursuant to Fed.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, 2022, I arranged for service on the following person as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: February 2, 2022

  
Shawn Sterrett

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.